

INSTRUCTIONS TO A FARMER

HOW TO MAKE OUT HIS INCOME.

FIRST, let him set down the Yearly Rent which he pays to his Landlord: £. s. d.

Suppose this to be — 100 0 0

Next, set down what he pays to the Overseers of the Poor and Churchwardens,
for Poors Rate and Church Rate:

Suppose this to be — 20 0 0

Also, what he pays to the Surveyors of the Highways, for Surveyor's Rate, or Composition:

Suppose this to be — 2 ro 0

If he pays any other Assessment or Rent in respect of his Land, such as Land Tax, Sewers Rate, or the like, out of his own Pocket, and does not charge them to his Landlord, these must likewise be added:

Suppose such Payments in this Cafe, to amount to only — 2 10 0

He must then add the Value of the Tythes of his Farm, or what he pays a Year for them, either as Rent, Composition, or Modus.

Suppose this to be — 35 0 0

Sum up these together; and in the Case here stated they will amount to — 160 0 0

Deduct One Quarter from the Sum Total thus formed; which in this Case
would be — — — — — — — 40 0 0

And the Remainder shall be taken as the Annual Value of his Farm; viz. in
 this Case — — — — — 120 0 0

And the Farmer's Income must be stated at not less than One-Half, nor more, than Two-Thirds of such Annual Value: that is to say, in this Case not less than £60 nor more than £80.

A. Discretion is given to the Commissioners to assess the Farmer at the lowest Rate, with a View to his Relief, if his Farm has been unproductive; but the Farmer is necessarily bound to take his Farm at the highest Rate mentioned, unless he can shew to the Commissioners that it has actually produced less; therefore the Farmer in this Case must charge himself as having an Income of £80 a Year, unless he can prove that he has actually made less, and offer to pay — — —

If he has been unsuccessful in Farming, and has made less than Two-Thirds, or only One Half, or less than One-Half, then he may charge himself at Two-Thirds, or less than Two-Thirds, or at One-Half, and in this Case offer to pay for £80 to £60, or from 1*l*. 6*s*. 8*d*. to —

But in all these Cases he must be able to prove to the Commissioners that he has not made more.

If the Farmer has any Land of his own, or any Money out at Use, or any other Source of Income, the Annual Produce must be added to the Income from his Farm, and he must pay for the Whole together.

If he has borrowed Money, for which he pays Interest, or makes an Allowance to any Child or Relation, not being Part of his Family, the Yearly Sum so paid may be deducted.

The above Rules are suited to the Case of Farms under £300 Yearly Value: if above that Value, the Income of the Farmer will be estimated at a higher Rate, viz. at not less than Three-fifths, nor more than Three-fourths of the Yearly Value stated as above.

N. B. If he has any Children, he will be allowed, by the Commissioners, Five per Cent. for each Child, on the Amount of the Sum with which he is charged.